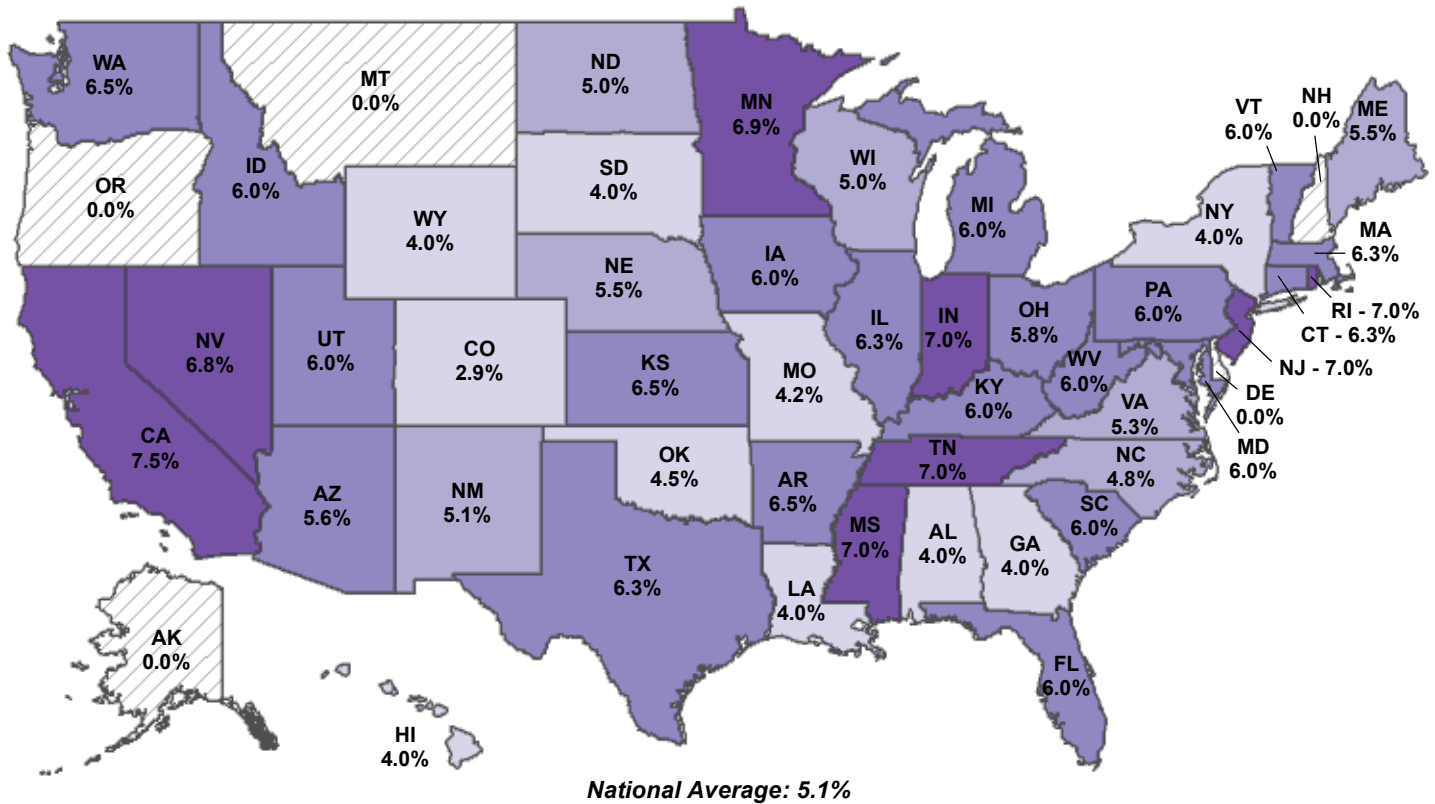


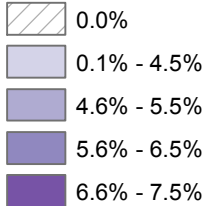
STATE GENERAL SALES TAX RATES – 2016



HIGHEST ELEVEN:

50. California - 7.5%
45. Indiana - 7.0%
45. Mississippi - 7.0%
45. New Jersey - 7.0%
45. Rhode Island - 7.0%
45. Tennessee - 7.0%
44. Minnesota - 6.9%
43. Nevada - 6.8%
41. Arkansas - 6.5%
41. Washington - 6.5%
41. Kansas - 6.5%

Sales Tax Rate



LOWEST THIRTEEN:

1. Alaska - 0%
1. Delaware - 0%
1. Montana - 0%
1. New Hampshire - 0%
1. Oregon - 0%
6. Colorado - 2.9%
7. Alabama - 4.0%
7. Georgia - 4.0%
7. Hawaii - 4.0%
7. Louisiana - 4.0%
7. New York - 4.0%
7. South Dakota - 4.0%
7. Wyoming - 4.0%

NOTES:

- 1) Iowa has had the same base sales tax rate of 6.0% since 2010.
- 2) Iowa cities and counties can impose an additional 1.0% local option sales tax.
- 3) Food and prescription drugs are exempt from sales tax in Iowa.
- 4) Iowa, along with 16 other states, has sales tax holidays on clothing and/or school supplies.

Sources: Federation of Tax Administrators, LSA calculations

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